

State of California
BOARD OF EQUALIZATION
USE FUEL TAX REGULATIONS

Regulation 1303. HIGHWAY.

Reference: Section 8605, Revenue and Taxation Code.

A highway includes a way or place, of whatever nature, within the exterior boundaries of the State including a way or place within a Federal area, publicly maintained and open to the use of the public for purposes of vehicular travel, notwithstanding private participation in the maintenance of the way or place. It shall be presumed that a way or place is dedicated and accepted as a highway when it is recognized as a part of its maintained highway system by a proper public authority.

A way or place within a national or State forest which is entirely privately maintained, or a road over which forest products are transported in a national or State forest privately constructed or maintained pursuant to an existing agreement with the public authority having jurisdiction thereof will not be considered a highway notwithstanding the fact that it may be declared by the public authority to be a part of its road system. (See Regulation 1316 — Exempt Uses of Fuel in Motor Vehicles.)

A way or place is not a highway within the meaning of Section 8605 of the Revenue and Taxation Code, during such times as it is closed by the governmental authority to the use of the public regardless of the purpose for which it is closed. A highway is open to the use of the public if vehicular travel is permitted although subject to traffic controls.

History: Effective March 21, 1958.

Amended effective June 7, 1969.

Amended July 8, 1971, effective July 20, 1971.